

2 **HB 2606** - S COMM AMD
3 By Committee on Transportation

4

5 Strike everything after the enacting clause and insert the
6 following:

7 "**Sec. 1.** RCW 82.44.150 and 1993 c 491 s 2 are each amended to read
8 as follows:

9 (1) The director of licensing shall, on the twenty-fifth day of
10 February, May, August, and November of each year, advise the state
11 treasurer of the total amount of motor vehicle excise taxes imposed by
12 RCW 82.44.020 (1) and (2) remitted to the department during the
13 preceding calendar quarter ending on the last day of March, June,
14 September, and December, respectively, except for those payable under
15 RCW 82.44.030, from motor vehicle owners residing within each
16 municipality which has levied a tax under RCW 35.58.273, which amount
17 of excise taxes shall be determined by the director as follows:

18 The total amount of motor vehicle excise taxes remitted to the
19 department, except those payable under RCW 82.44.020(3) and 82.44.030,
20 from each county shall be multiplied by a fraction, the numerator of
21 which is the population of the municipality residing in such county,
22 and the denominator of which is the total population of the county in
23 which such municipality or portion thereof is located. The product of
24 this computation shall be the amount of excise taxes from motor vehicle
25 owners residing within such municipality or portion thereof. Where the
26 municipality levying a tax under RCW 35.58.273 is located in more than
27 one county, the above computation shall be made by county, and the
28 combined products shall provide the total amount of motor vehicle
29 excise taxes from motor vehicle owners residing in the municipality as
30 a whole. Population figures required for these computations shall be
31 supplied to the director by the office of financial management, who
32 shall adjust the fraction annually.

33 (2) On the first day of the months of January, April, July, and
34 October of each year, the state treasurer based upon information
35 provided by the department shall, from motor vehicle excise taxes

1 deposited in the general fund, under RCW 82.44.110(1)(g), make the
2 following deposits:

3 (a) To the high capacity transportation account created in RCW
4 47.78.010, a sum equal to four and five-tenths percent of the special
5 excise tax levied and collected under RCW 35.58.273 by those
6 municipalities authorized to levy a special excise tax within (i) each
7 county with a population of two hundred ten thousand or more and (ii)
8 each county with a population of from one hundred twenty-five thousand
9 to less than two hundred ten thousand except for those counties that do
10 not border a county with a population as described in subsection (i) of
11 this subsection;

12 (b) To the central Puget Sound public transportation account
13 created in RCW 82.44.180, for revenues distributed after (~~December 31,~~
14 ~~1992~~) June 30, 1995, within a county with a population of one million
15 or more and a county with a population of from two hundred thousand to
16 less than one million bordering a county with a population of one
17 million or more, a sum equal to (~~the difference between (i) the~~
18 ~~special excise tax levied and collected under RCW 35.58.273 by those~~
19 ~~municipalities authorized to levy and collect a special excise tax~~
20 ~~subject to the requirements of subsections (3) and (4) of this section~~
21 ~~and (ii) the special excise tax that the municipality would otherwise~~
22 ~~have been eligible to levy and collect at a tax rate of .815 percent~~
23 ~~and been able to match with locally generated tax revenues, other than~~
24 ~~the excise tax imposed under RCW 35.58.273, budgeted for any public~~
25 ~~transportation purpose. Before this deposit, the sum shall be reduced~~
26 ~~by an amount equal to the amount distributed under (a) of this~~
27 ~~subsection for each of the municipalities within the counties to which~~
28 ~~this subsection (2)(b) applies; however, any transfer under this~~
29 ~~subsection (2)(b) must be greater than zero)) six and sixty-five
30 hundredths percent of the special excise tax levied and collected under
31 RCW 35.58.273 by those municipalities authorized to levy a special
32 excise tax;~~

33 (c) To the public transportation systems account created in RCW
34 82.44.180, for revenues distributed after (~~December 31, 1992~~) June
35 30, 1995, within counties not described in (b) of this subsection, a
36 sum equal to (~~the difference between (i) the special excise tax levied~~
37 ~~and collected under RCW 35.58.273 by those municipalities authorized to~~
38 ~~levy and collect a special excise tax subject to the requirements of~~
39 ~~subsections (3) and (4) of this section and (ii) the special excise tax~~

1 that the municipality would otherwise have been eligible to levy and
2 collect at a tax rate of .815 percent and been able to match with
3 locally generated tax revenues, other than the excise tax imposed under
4 RCW 35.58.273, budgeted for any public transportation purpose. Before
5 this deposit, the sum shall be reduced by an amount equal to the amount
6 distributed under (a) of this subsection for each of the municipalities
7 within the counties to which this subsection (2)(c) applies; however,
8 any transfer under this subsection (2)(c) must be greater than zero))
9 five and thirty-five hundredths percent of the special excise tax
10 levied and collected under RCW 35.58.273 by those municipalities
11 authorized to levy a special excise tax; and

12 (d) To the general fund, for revenues distributed after June 30,
13 1993, and to the transportation fund, for revenues distributed after
14 June 30, 1995, a sum equal to the difference between (i) the special
15 excise tax levied and collected under RCW 35.58.273 by those
16 municipalities authorized to levy and collect a special excise tax
17 subject to the requirements of subsections (3) and (4) of this section
18 and (ii) the special excise tax that the municipality would otherwise
19 have been eligible to levy and collect at a tax rate of .815 percent
20 notwithstanding the requirements set forth in subsections (3) through
21 (6) of this section, reduced by an amount equal to distributions made
22 under (a), (b), and (c) of this subsection.

23 (3) On the first day of the months of January, April, July, and
24 October of each year, the state treasurer, based upon information
25 provided by the department, shall remit motor vehicle excise tax
26 revenues imposed and collected under RCW 35.58.273 as follows:

27 (a) The amount required to be remitted by the state treasurer to
28 the treasurer of any municipality levying the tax shall not exceed in
29 any calendar year the amount of locally-generated tax revenues,
30 excluding the excise tax imposed under RCW 35.58.273 for the purposes
31 of this section, which shall have been budgeted by the municipality to
32 be collected in such calendar year for any public transportation
33 purposes including but not limited to operating costs, capital costs,
34 and debt service on general obligation or revenue bonds issued for
35 these purposes; and

36 (b) In no event may the amount remitted in a single calendar
37 quarter exceed the amount collected on behalf of the municipality under
38 RCW 35.58.273 during the calendar quarter next preceding the
39 immediately preceding quarter.

1 (4) At the close of each calendar year accounting period, but not
2 later than April 1, each municipality that has received motor vehicle
3 excise taxes under subsection (3) of this section shall transmit to the
4 director of licensing and the state auditor a written report showing by
5 source the previous year's budgeted tax revenues for public
6 transportation purposes as compared to actual collections. Any
7 municipality that has not submitted the report by April 1 shall cease
8 to be eligible to receive motor vehicle excise taxes under subsection
9 (3) of this section until the report is received by the director of
10 licensing. If a municipality has received more or less money under
11 subsection (3) of this section for the period covered by the report
12 than it is entitled to receive by reason of its locally-generated
13 collected tax revenues, the director of licensing shall, during the
14 next ensuing quarter that the municipality is eligible to receive motor
15 vehicle excise tax funds, increase or decrease the amount to be
16 remitted in an amount equal to the difference between the locally-
17 generated budgeted tax revenues and the locally-generated collected tax
18 revenues. In no event may the amount remitted for a calendar year
19 exceed the amount collected on behalf of the municipality under RCW
20 35.58.273 during that same calendar year. At the time of the next
21 fiscal audit of each municipality, the state auditor shall verify the
22 accuracy of the report submitted and notify the director of licensing
23 of any discrepancies.

24 (5) The motor vehicle excise taxes imposed under RCW 35.58.273 and
25 required to be remitted under this section shall be remitted without
26 legislative appropriation.

27 (6) Any municipality levying and collecting a tax under RCW
28 35.58.273 which does not have an operating, public transit system or a
29 contract for public transportation services in effect within one year
30 from the initial effective date of the tax shall return to the state
31 treasurer all motor vehicle excise taxes received under subsection (3)
32 of this section.

33 NEW SECTION. **Sec. 2.** This act shall take effect July 1, 1995."

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1 On page 1, line 1 of the title, after "tax;" strike the remainder
2 of the title and insert "amending RCW 82.44.150; and providing an
3 effective date."

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